

Quarterly Summary of Federal, State, and Local Tax Revenue

JULY-SEPTEMBER 1989



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Tax collections of Federal, State, and local governments totaled \$1,086.3 billion during the 12 months ending September 1989, an increase of 8.9 percent from the amount collected during the 12 months ending September 1988. Federal tax collections were \$615.1 billion, up 9.3 percent during this period. State tax collections totaled \$289.6 billion, up 8.9 percent this period, and local government taxes amounted to \$181.6 billion, an increase of 7.3 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1989 and September 1988.

During the third quarter of calendar year 1989, collections of Federal, State, and local taxes amounted to \$261.0 billion. Compared to the corresponding quarter of 1988, this is an increase of \$18.3 billion or 7.6 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts

of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1989 these Federal "taxes" amounted to \$85.1 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1989 and 1988

(Million dollars. Because of rounding, detail may not add to total.)

Type of tax	Amount, 12 months ending September— (million dollars)		Percent change
	1989	1988	
Total	\$1,086,311	\$997,785	8.9
Individual income	545,988	490,668	11.3
Corporation net income	128,956	118,255	9.0
Property	138,134	129,713	6.5
Customs, general sales and gross receipts	134,269	123,616	8.6
Motor fuel	33,224	30,727	8.1
Tobacco product sales	9,466	9,548	-.9
Alcoholic beverage sales	9,218	9,190	.3
All other	87,056	86,068	1.1

that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1988* and *State Government Finances in 1988*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1987-88*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1989 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total.)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1989											
3rd quarter	261,010	150,199	110,811	134,310	28,831	31,949	33,204	8,276	2,397	2,261	19,782
2nd quarter	325,746	200,149	125,597	173,888	46,510	28,867	36,271	7,966	2,471	2,336	27,437
1st quarter	238,813	121,601	117,212	115,175	22,683	35,179	32,776	8,256	2,039	2,124	20,581
1988											
4th quarter	260,742	143,186	117,556	122,615	30,932	42,139	32,018	8,726	2,559	2,497	19,256
3rd quarter	242,665	141,943	100,722	119,974	28,639	28,399	31,235	8,327	2,198	2,700	21,193
2nd quarter	280,121	168,310	111,811	142,802	40,425	26,477	32,080	7,588	2,566	2,237	25,946
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,988
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
1985											
4th quarter	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232
3rd quarter	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682
2nd quarter	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169
1st quarter	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222
12 MONTHS ENDING											
September 1989	1,086,311	615,135	471,176	545,988	128,956	138,134	134,269	33,224	9,466	9,218	87,056
June 1989	1,067,966	606,879	461,087	531,652	128,764	134,584	132,300	33,275	9,267	9,657	88,467
March 1989	1,022,341	575,040	447,301	500,566	122,679	132,194	128,109	32,897	9,362	9,558	86,976
December 1988	1,014,302	574,803	439,499	497,972	123,007	130,026	125,927	31,926	9,599	9,461	86,384
September 1988	997,785	562,600	435,185	490,668	118,255	129,713	123,616	30,727	9,548	9,190	86,068
June 1988	988,622	559,951	428,671	489,064	118,810	127,706	120,804	29,890	10,106	9,065	83,177
March 1988	976,208	554,486	421,722	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986	847,623	471,898	375,725	423,955	83,432	13,624	105,135	26,496	9,318	8,926	77,037
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900
December 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305
September 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456
June 1985	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938
March 1985	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1989 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1989											
3rd quarter	150,199	111,341	23,435	3,838	3,331	973	1,429	1,593	1,400	2,073	786
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	^a 2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	^a 864	1,295	1,749	^a 452	1,908	^a 884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985											
4th quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3rd quarter	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	5 ¹
2nd quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter	105,080	76,875	12,949	2,953	2,935	^a 1,602	1,239	1,170	1,703	1,539	2,115
12 MONTHS ENDING											
September 1989	615,135	445,690	102,605	16,453	14,371	4,290	5,810	6,390	5,218	8,745	5,563
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
December 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
June 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1989 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Level of tax-imposing government		Type of tax									
	Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1989												
3rd quarter	110,811	68,011	42,800	22,969	5,396	31,949	29,366	4,945	1,424	832	2,506	11,424
2nd quarter	125,597	84,074	41,523	30,143	9,325	28,867	32,001	4,944	1,307	891	3,130	14,989
1st quarter	117,212	71,749	45,463	25,352	6,094	35,179	28,636	4,359	1,175	829	2,797	12,791
1988												
4th quarter	117,556	65,721	51,835	21,834	5,536	42,139	27,813	4,605	1,270	856	2,298	11,205
3rd quarter	100,722	62,647	38,075	20,600	5,011	28,399	26,804	4,648	1,234	810	2,394	10,822
2nd quarter	111,811	75,143	36,668	24,506	8,439	26,477	28,164	4,573	1,302	877	2,910	14,563
1st quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter	113,242	62,248	50,994	21,306	4,910	1,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986												
4th quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1st quarter	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
1985												
4th quarter	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997
3rd quarter	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575
2nd quarter	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668
1st quarter	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553
12 MONTHS ENDING												
September 1989	471,176	289,555	181,621	100,298	26,351	138,134	117,816	18,853	5,176	3,408	10,731	50,409
June 1989	461,087	284,191	176,896	97,929	25,966	134,584	115,254	18,556	4,986	3,386	10,619	49,807
March 1989	447,301	275,260	172,041	92,292	25,080	132,194	111,417	18,185	4,981	3,372	10,399	49,381
December 1988	439,499	269,458	170,041	90,015	24,686	130,026	109,354	18,060	5,012	3,370	10,234	48,742
September 1988	435,185	265,985	169,200	89,487	24,060	129,713	107,299	17,851	5,025	3,360	10,151	48,239
June 1988	428,671	262,397	166,274	88,686	23,814	127,706	104,826	17,627	5,047	3,437	10,051	47,477
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678
December 1985	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793
September 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091
June 1985	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331
March 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1987-88. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1989 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1980 ¹	Collections, 12 months ending September			Area	Area population, 1980 ¹	Collections, 12 months ending September		
		1989	1988	Percent change			1989	1988	Percent change
Camden County.....	471,650	399.3	368.0	8.5	PENNSYLVANIA—Con.				
Essex County.....	850,451	742.4	691.0	7.4	Bucks County.....	479,211	368.9	344.0	7.2
Hudson County.....	556,972	495.0	450.8	9.8	Chester County.....	316,660	102.9	100.4	2.6
Mercer County.....	307,863	309.8	281.5	10.1	Delaware County.....	555,007	262.5	245.1	7.1
Middlesex County.....	595,893	710.6	609.4	16.6	Erie County.....	279,780	142.3	126.7	12.3
Monmouth County.....	503,173	631.2	545.9	15.6	Lancaster County.....	362,346	94.1	(NA)	(NA)
Morris County.....	407,630	554.2	511.8	8.3	Lehigh County.....	273,582	163.3	144.3	13.2
Ocean County.....	346,038	463.8	382.9	21.1	Luzerne County.....	343,079	95.3	85.3	11.8
Passaic County.....	447,585	383.8	340.3	12.8	Montgomery County.....	643,621	395.0	382.7	3.2
Union County.....	504,094	537.4	475.9	12.9	Philadelphia County.....	1,688,210	597.5	576.1	3.7
					Westmoreland County.....	392,294	150.8	142.9	5.5
					York County.....	312,963	118.2	101.7	16.2
NEW MEXICO					RHODE ISLAND				
Bernalillo County.....	419,700	144.1	135.1	6.7	Providence County.....	571,349	409.9	422.2	-2.9
NEW YORK					SOUTH CAROLINA				
Albany County.....	285,909	207.5	177.1	17.1	Charleston County.....	277,308	145.2	(NA)	(NA)
Erie County.....	1,015,472	681.1	617.6	10.3	Greenville County.....	287,913	144.0	(NA)	(NA)
Monroe County.....	702,238	613.9	541.1	13.5	Richland County.....	267,823	146.2	(NA)	(NA)
Nassau County.....	1,321,582	2,355.0	2,173.1	8.4	TENNESSEE				
New York City.....	7,071,030	6,193.4	5,686.3	8.9	Davidson County.....	477,811	249.0	195.4	27.4
Oneida County.....	253,466	148.9	127.9	16.4	Hamilton County.....	287,740	138.4	117.1	18.2
Onondaga County.....	463,324	396.2	367.5	7.8	Knox County.....	319,694	119.2	114.5	4.1
Suffolk County.....	1,284,231	2031.9	1697.2	19.7	Shelby County.....	777,113	298.2	284.5	4.8
Westchester County.....	866,599	1,261.3	1,228.3	2.7	TEXAS				
NORTH CAROLINA					Bexar County.....	988,800	606.7	(NA)	(NA)
Guilford County.....	317,154	188.8	160.5	5.2	Dallas County.....	1,556,549	1,520.5	1,341.9	13.3
Mecklenburg County.....	404,270	276.9	276.2	.2	El Paso County.....	479,899	193.7	167.3	15.8
Wake County.....	300,833	205.6	186.6	10.2	Harris County.....	2,409,544	1,859.8	1598.9	16.3
OHIO					Tarrant County.....	860,880	584.1	482.9	20.9
Cuyahoga County.....	1,498,295	976.8	885.9	10.3	Travis County.....	419,335	416.6	(NA)	(NA)
Franklin County.....	869,109	649.0	597.4	8.6	UTAH				
Hamilton County.....	873,136	515.2	465.9	10.6	Salt Lake County.....	619,066	351.0	337.4	4.0
Lorain County.....	274,909	129.5	119.7	8.2	VIRGINIA				
Lucas County.....	471,741	272.1	249.5	9.1	Fairfax County.....	596,901	832.5	751.4	10.8
Mahoning County.....	289,487	102.6	(NA)	(NA)	Norfolk City.....	266,979	101.4	97.3	4.2
Montgomery County.....	571,697	(NA)	(NA)	(NA)	WASHINGTON				
Stark County.....	378,823	151.7	139.4	8.8	King County.....	1,269,749	893.8	820.1	9.0
Summit County.....	524,472	(NA)	252.9	(NA)	Pierce County.....	485,643	243.3	232.7	4.5
OKLAHOMA					Snohomish County.....	337,016	191.7	171.4	11.8
Oklahoma County.....	568,933	201.1	210.5	-4.5	Spokane County.....	341,835	140.6	124.3	13.2
Tulsa County.....	470,593	187.8	189.6	-0.9	WISCONSIN				
OREGON					Dane County.....	323,545	269.5	244.1	10.4
Multnomah County.....	562,640	578.3	(NA)	(NA)	Milwaukee County.....	964,988	785.8	776.7	1.2
PENNSYLVANIA					Waukesha County.....	280,326	252.6	236.5	6.8
Allegheny County.....	1,450,085	889.0	771.8	15.2					
Berks County.....	312,509	121.0	103.0	17.5					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1980 Decennial Census.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: September 1989 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts				
	3rd quarter 1989 (thousand dollars)	12-month periods			3rd quarter 1989 (thousand dollars)	12-month periods			
		Year ending September 1989 (thousand dollars)	Percent change from—			Year ending September 1988	Year ending September 1989 (thousand dollars)	Percent change from—	
			Year ending June 1989	Year ending September 1988				Year ending June 1989	Year ending September 1988
United States, Total ²	68,011,853	289,555,994	1.9	8.9	23,770,700	94,903,044	2.1	7.6	
Alabama.....	888,275	3,658,173	1.3	8.5	248,724	982,170	1.0	5.9	
Alaska.....	399,513	1,554,885	17.6	38.9	(X)	(X)	(X)	(X)	
Arizona.....	1,003,064	4,173,775	2.6	10.3	456,549	1,861,017	1.0	7.8	
Arkansas.....	581,098	2,164,411	3.1	5.9	221,914	791,727	2.3	1.0	
California.....	9,652,833	42,121,297	3.1	15.3	2,934,676	13,288,794	4.9	13.2	
Colorado.....	731,585	2,873,026	.8	5.4	200,878	761,130	1.5	5.2	
Connecticut.....	1,086,955	4,975,072	4.2	14.1	579,566	2,114,931	2.3	4.1	
Delaware.....	260,181	1,146,473	1.3	10.8	(X)	(X)	(X)	(X)	
Florida.....	2,919,099	12,668,854	1.8	8.5	1,902,251	7,789,394	2.0	9.1	
Georgia.....	1,702,407	6,573,408	3.4	12.0	641,594	2,197,113	7.5	16.1	
Hawaii.....	557,056	2,265,583	2.2	13.3	272,645	1,056,282	3.1	12.2	
Idaho.....	248,169	1,032,367	2.2	11.8	98,475	355,147	2.5	11.0	
Illinois.....	2,925,180	11,859,313	2.4	8.3	956,618	3,766,619	.7	5.2	
Indiana.....	1,448,326	6,018,755	2.0	12.5	678,674	2,617,576	1.4	10.0	
Iowa.....	761,656	3,205,307	1.7	10.1	238,367	916,092	2.0	6.2	
Kansas.....	592,864	2,514,821	.7	.9	215,995	813,411	.9	3.1	
Kentucky.....	978,385	4,105,298	1.8	9.5	278,958	1,055,208	1.0	7.1	
Louisiana.....	1,020,110	4,212,647	6.8	14.8	375,348	1,457,210	4.2	23.2	
Maine.....	398,191	1,604,326	.9	4.5	146,755	517,940	.2	3.4	
Maryland.....	1,194,847	6,272,738	1.2	6.5	255,741	1,525,756	1.2	4.8	
Massachusetts.....	2,073,910	9,175,427	1.1	3.9	484,660	2,059,554	-1.2	-2.1	
Michigan.....	2,997,714	11,454,482	2.3	7.5	850,434	3,064,001	3.3	3.1	
Minnesota.....	1,533,505	6,366,650	.6	1.6	416,855	1,790,272	.8	4.2	
Mississippi.....	581,506	2,296,013	.6	7.4	274,484	1,047,289	1.5	4.6	
Missouri.....	1,135,012	4,727,484	.9	5.2	476,382	1,785,523	1.1	4.6	
Montana.....	149,052	732,628	.8	-3	(X)	(X)	(X)	(X)	
Nebraska.....	358,500	1,467,317	1.2	7.5	129,922	497,799	1.4	8.5	
Nevada.....	247,826	1,234,090	1.1	8.8	133,742	628,253	5.5	(NA)	
New Hampshire.....	118,840	618,116	1.0	4.7	(X)	(X)	(X)	(X)	
New Jersey.....	2,514,979	10,573,468	.9	7.1	824,417	3,169,145	.4	1.0	
New Mexico.....	476,740	1,898,880	.8	5.1	205,936	796,798	.1	6.0	
New York ³	6,429,382	28,235,999	1.4	9.7	1,489,902	5,846,641	.7	5.0	
North Carolina.....	1,818,503	7,474,466	1.6	7.2	438,711	1,725,609	1.6	5.1	
North Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Ohio.....	2,393,712	11,006,793	1.8	9.0	917,329	3,469,238	1.3	6.1	
Oklahoma.....	827,735	3,294,018	.5	4.5	209,896	788,458	1.4	3.2	
Oregon.....	597,257	2,659,771	2.8	27.7	(X)	(X)	(X)	(X)	
Pennsylvania.....	2,811,815	12,748,247	.9	6.2	1,071,711	4,113,564	.6	4.8	
Rhode Island.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
South Carolina.....	934,182	3,669,822	.2	4.6	344,621	1,288,436	.9	1.9	
South Dakota.....	125,501	461,153	.7	-5.3	60,470	225,040	1.6	-10.7	
Tennessee.....	1,050,352	4,095,697	.8	5.2	597,099	2,261,433	1.1	4.3	
Texas.....	3,301,484	14,007,998	.4	5.5	1,809,035	6,991,819	1.6	9.8	
Utah.....	366,545	1,567,672	2.4	-1.3	139,060	673,590	5.0	14.3	
Vermont.....	150,942	634,366	1.0	7.0	32,160	134,032	.8	7.5	
Virginia.....	1,577,477	6,633,354	.2	5.8	337,647	1,306,114	1.3	7.8	
Washington.....	1,849,000	6,699,289	3.4	6.6	1,143,118	4,081,973	4.3	11.4	
West Virginia.....	483,374	1,970,969	3.2	14.1	152,112	605,914	4.7	22.3	
Wisconsin.....	1,174,229	6,454,523	.7	6.1	333,436	1,903,814	.8	5.7	
Wyoming.....	195,185	570,870	1.1	-1.4	39,783	150,922	-2	-1.8	
Exhibit: Dist. Of Columbia ..	784,156	2,216,949	3.3	8.6	116,037	451,036	2.0	8.3	

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1989 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3rd quarter 1989 (thousand dollars)	12-month periods			3rd quarter 1989 (thousand dollars)	12-month periods		
		Year ending September 1989 (thousand dollars)	Percent change from—			Year ending September 1989 (thousand dollars)	Percent change from—	
			Year ending June 1989	Year ending September 1988			Year ending June 1989	Year ending September 1988
United States, Total ²	4,798,360	18,331,033	1.5	5.0	1,373,603	4,976,615	4.0	3.2
Alabama.....	74,273	287,011	1.6	4.1	16,987	69,442	-1.4	-3.0
Alaska.....	12,700	39,006	11.1	21.8	2,589	9,306	7.0	15.1
Arizona.....	82,456	338,270	.4	6.1	11,872	49,411	-2.2	-5.3
Arkansas.....	56,818	217,510	.4	-.1	15,478	62,636	-2.0	-3.4
California.....	360,248	1,330,263	1.8	2.2	202,334	372,944	61.7	50.4
Colorado.....	77,656	298,230	-1.2	4.3	16,111	61,995	2.8	.2
Connecticut.....	85,239	317,909	-1.2	2.0	29,879	102,875	8.7	19.9
Delaware.....	13,232	61,806	-1.6	(NA)	2,554	12,097	-.2	-1.7
Florida.....	192,882	756,684	1.4	2.5	79,411	333,003	-.1	-1.7
Georgia.....	113,254	426,379	.9	2.7	15,242	88,305	.5	-2.5
Hawaii.....	13,452	51,918	1.2	5.4	6,110	24,382	-.1	5.6
Idaho.....	28,464	104,721	.2	16.0	2,416	14,314	-12.3	-13.7
Illinois.....	199,607	738,524	2.0	4.5	75,317	252,633	6.7	1.8
Indiana.....	138,656	578,679	3.9	44.8	28,960	112,668	-.3	-1.8
Iowa.....	87,738	320,383	5.9	18.2	21,840	84,396	-.2	-1.5
Kansas.....	53,043	178,813	4.5	4.1	14,755	56,740	-1.2	-4.3
Kentucky.....	94,555	360,724	1.3	9.5	3,450	14,148	-.3	-2.7
Louisiana.....	94,612	365,939	-1.1	-1.1	16,431	70,312	.3	-7.5
Maine.....	38,003	130,708	2.8	17.3	10,342	39,693	-1.1	-1.8
Maryland.....	116,749	477,906	8.7	7.6	10,783	61,818	-2.6	-4.8
Massachusetts.....	79,585	305,928	-.3	(NA)	39,233	156,727	-1.2	-6.9
Michigan.....	186,292	695,396	.1	2.3	70,470	289,778	6.0	18.5
Minnesota.....	117,486	449,194	-.9	10.8	31,133	155,673	-2.6	-.4
Mississippi.....	98,766	295,412	1.6	7.5	12,538	53,009	-1.5	.3
Missouri.....	87,431	353,798	1.2	3.0	20,614	79,985	-1.1	-3.4
Montana.....	33,651	107,438	.4	1.3	2,996	11,947	.3	-.3
Nebraska.....	52,488	179,330	3.5	6.7	9,476	39,562	-1.3	-.9
Nevada.....	21,093	96,485	-6.7	-5.2	3,652	25,270	(NA)	(NA)
New Hampshire.....	14,256	86,948	-1.2	-2.8	7,489	32,992	4.9	5.0
New Jersey.....	114,930	442,077	4.6	29.6	52,687	208,715	-1.6	-4.9
New Mexico.....	41,758	146,322	3.2	2.3	4,390	17,826	-2.8	-5.7
New York.....	136,281	524,100	.3	4.1	146,366	457,283	10.7	15.2
North Carolina.....	181,638	630,913	3.5	4.6	3,628	15,721	-1.8	-1.6
North Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Ohio.....	225,692	826,463	1.7	2.3	61,312	224,711	.6	-2.4
Oklahoma.....	81,633	316,018	.2	1.2	18,417	77,596	-2.3	-6.8
Oregon.....	61,954	212,520	1.1	15.9	17,789	71,023	-2.4	2.5
Pennsylvania.....	185,992	686,146	1.8	3.2	55,617	219,998	-1.7	-3.7
Rhode Island.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina.....	85,001	328,064	-.1	3.6	6,496	29,406	-3.7	-4.4
South Dakota.....	20,197	74,547	-3.6	10.2	3,521	13,443	-1.0	-5.6
Tennessee.....	159,429	559,807	4.7	10.3	19,351	79,634	-1.5	-3.2
Texas.....	386,097	1,500,088	-.5	1.0	102,995	414,883	-1.4	-1.6
Utah.....	32,340	141,773	.4	.4	5,403	21,220	3.0	-2.4
Vermont.....	12,930	45,802	3.7	5.9	2,884	11,340	-2.9	-6.2
Virginia.....	130,736	616,630	.6	3.7	4,142	16,516	-.1	-1.5
Washington.....	124,553	457,396	.7	3.7	34,619	131,424	1.3	.3
West Virginia.....	55,217	186,582	8.4	9.1	8,097	32,711	-1.1	-2.8
Wisconsin.....	94,774	519,989	.4	3.8	33,751	143,442	-1.5	-1.3
Wyoming.....	7,523	36,665	-1.6	-4.1	1,376	4,473	13.9	14.9
Exhibit: Dist. Of Columbia ..	7,244	28,253	-2.3	1.0	2,768	9,954	-4.5	-6.7

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1989 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3rd quarter 1989 (thousand dollars)	12-month periods			3rd quarter 1989 (thousand dollars)	12-month periods		
		Year ending September 1989 (thousand dollars)	Percent change from—			Year ending September 1989 (thousand dollars)	Percent change from—	
			Year ending June 1989	Year ending September 1988			Year ending June 1989	Year ending September 1988
United States, Total ² ...	758,974	3,127,765	.5	1.0	21,198,153	92,176,209	2.5	14.7
Alabama.....	26,487	106,136	1.8	8.4	270,140	1,063,321	2.5	14.4
Alaska.....	3,410	12,014	9.6	23.1	10	242	-27.8	-36.6
Arizona.....	9,325	39,921	-1.5	-2.6	247,964	983,031	7.6	13.0
Arkansas.....	4,613	21,001	-10.4	-16.2	174,612	702,125	3.1	14.6
California.....	31,852	128,494	.2	-2	3,521,436	16,160,691	2.2	25.1
Colorado.....	5,471	20,894	-1.3	-5.8	335,175	1,310,562	2.1	10.1
Connecticut.....	11,920	38,362	12.2	26.4	29,078	486,327	4.6	36.7
Delaware.....	1,283	4,902	-7	-2.5	108,526	438,780	2.7	14.7
Florida.....	106,402	457,570	.2	.8	(X)	(X)	(X)	(X)
Georgia.....	31,378	116,114	.4	-1.0	705,623	2,785,429	2.0	13.5
Hawaii.....	9,931	39,135	1.4	1.5	173,640	772,254	.6	17.7
Idaho.....	2,393	9,008	-1.0	-1.7	76,409	360,459	3.4	21.8
Illinois.....	17,135	65,436	.1	-5.9	911,097	3,692,225	5.2	12.6
Indiana.....	9,277	35,250	-4.1	2.2	473,179	2,019,137	3.8	12.7
Iowa.....	3,670	12,487	3.9	1.8	282,899	1,211,999	1.1	10.0
Kansas.....	12,174	48,310	1.1	2.0	190,339	843,223	-.1	-.2
Kentucky.....	13,423	49,423	.6	-.2	290,781	1,151,393	3.6	11.1
Louisiana.....	11,250	53,452	-3.3	6.2	173,754	686,097	21.5	14.9
Maine.....	10,396	37,310	.4	7.6	130,949	581,148	1.7	3.1
Maryland.....	4,814	27,172	.6	-2.6	498,014	2,674,440	.7	10.4
Massachusetts.....	19,301	74,898	-1.8	(NA)	1,010,157	4,386,665	2.3	11.1
Michigan.....	31,549	127,851	.0	16.1	1,132,936	3,918,491	2.7	4.2
Minnesota.....	12,557	55,095	.2	-4.0	655,827	2,532,004	1.4	-2.6
Mississippi.....	8,565	32,572	-.1	-1.4	110,199	412,810	3.1	17.2
Missouri.....	6,166	23,694	.4	-.7	372,708	1,702,635	.8	8.6
Montana.....	1,317	11,696	-11.8	-11.4	52,404	270,747	2.0	9.0
Nebraska.....	4,367	16,137	-.6	-.7	104,625	479,764	1.2	9.9
Nevada.....	2,144	12,076	-9.4	-15.1	(X)	(X)	(X)	(X)
New Hampshire.....	2,278	11,332	-1.7	-.7	6,561	36,489	.6	15.4
New Jersey.....	12,204	52,812	-1.3	-3.8	661,936	2,990,063	3.2	16.6
New Mexico.....	4,521	17,199	-.7	-1.4	76,988	346,435	.3	8.3
New York.....	52,040	165,690	10.0	13.0	3,310,782	15,442,743	2.8	19.7
North Carolina.....	38,896	147,843	.2	1.3	829,426	3,121,179	3.0	11.6
North Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Ohio.....	17,663	65,680	-.3	-2.5	986,386	3,954,302	3.8	15.9
Oklahoma.....	14,038	54,734	.2	-.8	227,553	954,170	2.3	11.3
Oregon.....	3,071	10,737	-.9	-.8	377,386	1,793,082	3.9	43.5
Pennsylvania.....	31,167	139,025	1.2	2.4	710,536	3,109,408	1.7	9.2
Rhode Island.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina.....	18,055	107,527	-2.1	-2.7	356,987	1,262,479	1.2	7.5
South Dakota.....	2,811	9,236	3.3	-.2	(X)	(X)	(X)	(X)
Tennessee.....	15,186	61,931	.0	-.3	2,409	94,831	-.7	18.9
Texas.....	82,056	320,608	.6	1.3	(X)	(X)	(X)	(X)
Utah.....	2,119	11,334	-4.5	29.6	128,094	484,693	-2.3	-23.1
Vermont.....	3,750	14,431	-.9	-2.2	54,346	223,088	4.6	23.5
Virginia.....	12,424	95,320	-.3	-.4	731,083	3,102,880	-.1	9.2
Washington.....	19,423	104,685	1.8	2.9	(X)	(X)	(X)	(X)
West Virginia.....	2,128	8,094	3.5	-2.0	123,163	500,269	7.0	26.6
Wisconsin.....	8,785	39,033	-1.7	-1.1	474,036	2,605,820	1.2	11.8
Wyoming.....	289	1,141	-1.2	-10.9	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,916	6,020	8.7	-9.4	143,974	597,493	.3	8.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1989 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3rd quarter 1989 (thousand dollars)	12-month periods			3rd quarter 1989 (thousand dollars)	12-month periods		
		Year ending September 1989 (thousand dollars)	Percent change from—			Year ending September 1989 (thousand dollars)	Percent change from—	
			Year ending June 1989	Year ending September 1988			Year ending June 1989	Year ending September 1988
United States, Total ²	4,799,418	24,026,875	.5	9.6	2,344,059	10,097,560	1.0	5.6
Alabama	49,808	215,817	7.2	21.5	22,363	129,232	-.6	9.4
Alaska	54,530	481,102	4.6	183.1	3,292	19,731	16.4	52.5
Arizona	46,857	205,574	2.8	22.7	49,820	217,867	3.0	9.7
Arkansas	39,953	127,130	12.8	9.0	24,673	74,196	-.6	4.3
California.....	1,295,903	5,156,992	1.9	6.9	273,349	1,174,831	.9	2.8
Colorado.....	28,811	143,575	-10.4	-19.5	22,233	78,398	4.6	5.3
Connecticut	156,488	902,538	12.8	57.0	35,814	155,086	1.4	-7.8
Delaware.....	28,680	158,893	2.2	31.3	6,267	25,604	3.4	(NA)
Florida.....	93,148	721,012	-.6	18.7	99,189	499,902	-.2	10.2
Georgia.....	110,096	526,499	.1	7.6	12,723	96,560	1.0	6.5
Hawaii.....	26,457	95,704	8.6	23.8	4,703	19,395	1.2	4.5
Idaho.....	14,662	70,045	-1.6	-1	7,681	34,817	-4.5	-2.0
Illinois.....	140,569	1,030,033	-4.0	4.1	209,006	687,861	1.9	6.4
Indiana.....	41,541	262,613	-4.6	-6.0	24,370	173,279	-7	38.6
Iowa.....	41,541	214,033	.7	28.3	54,138	209,563	.8	5.2
Kansas.....	34,585	201,179	1.4	-1.5	18,733	86,655	-.1	.4
Kentucky.....	59,520	303,882	-2.2	16.0	31,511	152,673	1.3	63.1
Louisiana.....	65,861	351,913	15.3	49.5	16,889	85,182	-4.9	19.3
Maine.....	18,299	97,277	1.0	7.1	11,459	60,675	-.1	-2.2
Maryland.....	58,752	328,517	-.8	4.4	30,502	155,842	1.3	8.5
Massachusetts.....	213,071	1,204,899	1.3	14.2	49,678	205,875	8.3	15.2
Michigan.....	442,297	2,037,113	2.1	16.0	104,077	504,051	1.5	18.6
Minnesota.....	120,971	489,986	.4	12.8	70,937	308,138	2.0	5.9
Mississippi.....	28,987	145,776	2.1	22.1	14,742	84,755	1.0	9.2
Missouri.....	50,036	241,279	-.8	4.4	51,890	209,073	1.0	1.0
Montana.....	9,542	57,691	2.8	17.2	7,293	34,646	1.4	6.3
Nebraska.....	17,361	80,445	-.2	10.9	12,027	56,034	1.7	3.1
Nevada.....	(X)	(X)	(X)	(X)	12,666	59,885	-.1	8.9
New Hampshire.....	29,622	155,068	2.0	8.2	8,818	53,911	2.1	9.8
New Jersey.....	253,680	1,320,199	.8	11.1	82,539	359,559	-3.0	3.3
New Mexico.....	17,732	79,600	4.0	54.9	22,779	102,250	.3	10.4
New York.....	387,634	1,804,923	-6.5	-19.1	153,000	528,616	8.5	9.6
North Carolina.....	138,985	758,266	-3.9	1.1	58,307	269,322	2.8	5.8
North Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Ohio.....	10,642	722,631	-1.1	23.1	91,480	387,850	.3	5.7
Oklahoma.....	20,957	107,797	-4.5	12.0	51,192	236,712	-6.8	-10.5
Oregon.....	43,718	158,571	.5	-3.3	37,674	190,228	-.5	-2.9
Pennsylvania.....	221,139	1,174,745	.4	9.1	117,303	477,243	.6	3.2
Rhode Island.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina.....	19,890	237,851	-12.1	10.0	14,427	82,814	.5	2.0
South Dakota.....	7,069	26,893	2.7	-8.0	7,636	23,547	2.9	-14.2
Tennessee.....	85,631	384,942	3.6	12.7	29,294	164,596	.2	5.2
Texas.....	(X)	(X)	(X)	(X)	189,944	752,133	.1	.4
Utah.....	22,087	97,702	11.9	39.8	11,508	38,129	15.9	8.7
Vermont.....	8,500	36,733	-4.1	-18.2	6,539	28,047	1.4	.3
Virginia.....	81,738	343,870	-1.0	-1.9	65,112	278,297	1.4	7.0
Washington.....	(X)	(X)	(X)	(X)	44,539	183,366	1.2	4.4
West Virginia.....	38,108	197,327	-4.4	9.8	18,898	69,761	-1.5	-7.7
Wisconsin.....	106,260	453,339	1.1	.5	35,037	168,610	-1.5	-3.1
Wyoming.....	(X)	(X)	(X)	(X)	6,328	30,673	-1.6	-23.0
Exhibit: Dist. Of Columbia ..	32,050	156,332	-2.1	2.8	4,029	16,040	-3.0	-5.5

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed.

²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

³Includes taxes collected for the five dependent transportation districts.

⁴Reflects change in collection cycle.

No page 12

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

CALIFORNIA

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 19 to 20 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 40 cents per pack effective April 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1988.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

DELAWARE

Individual income tax. Tax rates reduced for taxable years beginning after 1987.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

GEORGIA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1989.

HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1988. Additional rate increases were effective January 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

IDAHO

Motor fuel sales tax. Tax rate increased from 14.5 to 18 cents per gallon effective April 1, 1988.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

INDIANA

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon effective April 1, 1988.

IOWA

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective April 1, 1988, and from 18 to 20 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988, and decreased from 34 to 31 cents per pack effective July 1, 1989.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 11 to 15 cents per gallon effective July 1, 1989.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year. In addition, tax rates reduced for tax years beginning after 1988.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1989, was 15 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988, and from 16 to 17 cents per gallon effective April 1, 1989.

Individual income tax. Tax rates reduced effective for the 1988 tax year. In addition, individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1989, was 11 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989.

MICHIGAN

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective January 1, 1988.

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

Motor vehicle and operators' license tax. Tax rates increased effective February 16, 1988.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988.

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 15 to 17 cents per gallon effective January 1, 1988, and from 17 to 18 cents per gallon effective January 1, 1989.

MISSOURI

Individual income tax. Withholding tables revised for income earned after 1988 to reflect increases in standard deduction amounts.

MONTANA

Individual income tax. A surtax was imposed on the 1987 tax liability. In addition, new withholding tables were issued for income earned after January 1, 1989.

Corporation net income tax. A surtax was imposed effective for tax years beginning after 1987.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1989, was 22.3 cents per gallon.

Individual income tax. Some tax rates reduced for taxable years beginning after 1988.

NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

NEW HAMPSHIRE

Tobacco product sales tax. Tax rate increased from 17 to 21 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989.

NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

NEW MEXICO

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

NEW YORK

Tobacco product sales tax. Tax rate increased from 21 to 33 cents per pack effective May 1, 1989.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.5 to 15.7 cents per gallon effective July 1, 1988, and from 15.7 to 20.9 cents per gallon effective August, 1 1989.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective May 1, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

Motor vehicle and operators' license tax. Tax rates increased effective January 1, 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.7 to 14.8 cents per gallon effective July 1, 1988, and from 14.8 to 18 cents per gallon effective July 15, 1989.

Individual income tax. Tax rates reduced for 1988 tax year.

OKLAHOMA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates reduced and other revisions effective January 1, 1988.

OREGON

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988, and from 14 to 16 cents per gallon effective January 1, 1989.

Individual income tax. Tax rates reduced for 1988 tax year.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years. In addition, rate increases became effective January 1, 1988.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1989, was 20 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988, and from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1989.

Corporation net income tax. Tax rates reduced for tax years beginning in 1988.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 5 to 4 percent effective March 1, 1988.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1989, was 18 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective April 11, 1989.

UTAH

Individual income tax. Tax rates reduced effective retroactively to January 1, 1988.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate reduced from 25.85 percent to 23 percent of Federal tax liability effective for the 1988 tax year, and raised from 23 to 25 percent of Federal tax liability effective for tax years beginning after 1988.

WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988. Also, sales of food subject to tax effective March 1, 1989.

Motor fuel sales tax. Tax rate increased from 10.5 to 15.5 cents per gallon effective April 1, 1989.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20 to 20.9 cents per gallon effective April 1, 1988, and decreased from 20.9 to 20.8 cents per gallon effective April 1, 1989.

WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Corporation net income tax. Surtax on corporations, financial institutions, and unincorporated businesses reduced effective for taxable years beginning after September 30, 1987.

Alcoholic beverage sales tax. Tax rates increased effective July 1 1989.

Appendix B. Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Third Quarter 1989 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1989									
3rd quarter.....	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter.....	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter.....	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter.....	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter.....	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter.....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter.....	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter.....	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter.....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter.....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter.....	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986									
4th quarter.....	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3rd quarter.....	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2nd quarter.....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter.....	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
12 MONTHS ENDING									
September 1989.....	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989.....	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989.....	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988.....	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988.....	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988.....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988.....	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987.....	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987.....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987.....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987.....	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986.....	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986.....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986.....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986.....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.